

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *corporate governance*, *leverage* dan *investment opportunity set* terhadap integritas laporan keuangan. *Corporate governance* diukur dengan variabel komisaris independen, komite audit, dewan direksi, kepemilikan institusional dan kepemilikan manajerial. Sampel pada penelitian ini menggunakan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode tahun 2014-2018. Sampel yang diambil untuk penelitian ini menggunakan metode *purposive sampling*. Berdasarkan kriteria-kriteria yang telah ditentukan, maka diperoleh 37 sampel perusahaan pertahun atau 137 *firm years*. Pengujian hipotesis menggunakan metode analisis regresi linier berganda. Hasil analisis menyimpulkan komisaris independen tidak berpengaruh pada integritas laporan keuangan, karena tingkat pengawasan yang dimiliki perusahaan sangat rendah. kepemilikan institusional tidak berpengaruh pada integritas laporan keuangan, karena kurangnya tingkat *monitoring* saham yang dimiliki lembaga institusional atau non bank. Sedangkan komite audit, dewan direksi, kepemilikan manajerial, *leverage* dan *investment opportunity set* berpengaruh pada integritas laporan keuangan.

Kata Kunci: *Corporate Governance*, *Leverage*, *Investment opportunity set*, Integritas Laporan Keuangan

ABSTRACT

This research aimed to examine and analyze the effect of corporate governance, leverage and investment opportunity set on financial statement integrity. While, corporate governance was measured by independent commissioner, audit committee, director board, institutional ownership and managerial ownership. Moreover, the population was manufacturing companies which were listed on Indonesia Stock Exchange (IDX) during 2014-2018. Furthermore, the data collection technique used purposive sampling. In line with, there were 37 samples per year on 137 firm years. Additionally, the hypothesis testing used multiple linear regression. In addition, the research result concluded independent commissioner did not affect financial statement integrity, since companies' supervision was very low. Likewise, institutional ownership did not affect financial statement integrity, as lack of stock monitoring which institutional or non-bank owned. On the other hand, audit committee affected financial statement integrity. Likewise, director board as well as managerial ownership affected financial statement integrity. Similarly, both leverage and investment opportunity set affected financial statement integrity of manufacturing companies which were listed on Indonesia Stock Exchange (IDX) during 2014-2018.

Keywords: Corporate Governance, Leverage and Investment Opportunity Set, Financial Statement Integrity